

IMPORTANT NOTICE TO NEW JERSEY RESIDENTS

DID YOU KNOW THAT FEDERAL AND NJ STATE EARNED INCOME TAX CREDITS ARE AVAILABLE TO CERTAIN LOW-INCOME WORKING INDIVIDUALS AND FAMILIES?

THESE CREDITS CAN REDUCE THE AMOUNT OF INCOME TAX YOU OWE OR INCREASE YOUR INCOME TAX REFUND. AND, YOU CAN RECEIVE THE CREDITS EVEN IF YOU DIDN'T EARN ENOUGH INCOME TO BE REQUIRED TO FILE A TAX RETURN.

Federal Earned Income Tax Credit

- The general federal EITC requirements:
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| √ Must have earned income | √ Must be a resident alien or U.S. citizen |
| √ Must have a valid Social Security Number | √ Cannot be a qualifying child of another person |
| √ Cannot file as married filing separately | √ Cannot be filing Form 2555 or Form 2555-EZ |
| | √ Investment income is less than \$2,700 |

For more information about the Federal EITC, visit: www.irs.gov/eitc or call the IRS at 1-800-829-3696 for Publication 596, Earned Income Credit, or 1-800-829-1040 for live telephone assistance.

NJ Earned Income Tax Credit (NJEITC)

If you are eligible for the Federal earned income tax credit, you may also be eligible for the NJEITC, provided that you have NJ gross income of \$20,000 or less, and:

- You claim the Federal EITC by filing Federal Schedule EIC on which at least one "qualifying child" is listed; and
- Your New Jersey filing status is either married filing joint return, head of household, or qualifying widow(er) and is the same as the filing status on your Federal income tax return; and
- You file a New Jersey resident income tax return and complete the New Jersey Earned Income Tax Credit Schedule portion of that return.

For more information about the NJEITC:

- Call the NJ Division of Taxation at 609-292-6400.
- Listen to recorded information or order forms and publications by calling the Division's Automated Tax Information System from a Touch-tone phone: 1-800-323-4400 (within NJ, NY, PA, DE, MD) or 609-826-4400 (anywhere)
- Visit the NJ Division of Taxation's Web site at: www.state.nj.us/treasury/taxation